

---

**TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**Notice of Intent to Adopt a Rule**

LSA Document #15-167

Under [IC 4-22-2-23](#), the Department of Local Government Finance intends to adopt a rule concerning the following:

**OVERVIEW:** Amends [50 IAC 24-3-1](#) concerning applicable laws governing eligibility for the homestead deduction. Amends [50 IAC 24-3-4](#) concerning the carry-over of the homestead deduction from one owner to another. Amends [50 IAC 24-3-5](#) concerning limitations on the homestead deduction. Amends [50 IAC 24-4-2](#) concerning the filing date for the homestead deduction. Amends [50 IAC 24-4-3](#) concerning the sales disclosure form as an application for the homestead deduction. Repeals [50 IAC 24-3-6](#) and [50 IAC 24-3-7](#) concerning circumstances that affect eligibility for the homestead deduction. Statutory authority: [IC 6-1.1-12-37](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

David Marusarz  
Department of Local Government Finance  
Indiana Government Center North  
100 North Senate Avenue, Room 1058(B)  
Indianapolis, IN 46204  
(317) 233-6770  
dmarusarz@dlgf.in.gov

For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 4-4-35-8](#) is:

Erik Scheub  
Office of Small Business and Entrepreneurship  
One North Capitol, Suite 600  
Indianapolis, IN 46204  
(317) 232-5679  
ombudsman@osbe.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 4-4-35-8](#), specifically [IC 4-4-35-8\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

*Posted: 06/10/2015 by Legislative Services Agency*

An [html](#) version of this document.